

# The Gazette of India

EXTRAORDINARY

PART II—Section 2

PUBLISHED BY AUTHORITY

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No. 44] NEW DELHI, SATURDAY, SEPTEMBER 11, 1954

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## LOK SABHA

The following Bill was introduced in the Lok Sabha on 11th September, 1954 :—

BILL NO. 42 OF 1954

*A Bill further to amend the Indian Tariff Act, 1934.*

BE it enacted by Parliament in the Fifth Year of the Republic of India as follows :—

**1. Short title.**—This Act may be called the Indian Tariff (Second Amendment) Act, 1954.

**2. Amendment of First Schedule to Act XXXII of 1934.**—(1) The First Schedule to the Indian Tariff Act, 1934 (hereinafter referred to as the said Schedule) shall be amended in the manner specified in the Schedule to this Act.

(2) The said Schedule shall further be amended as follows :—

(a) in Items Nos. 28(18)(b), (c) and (d), 64, 64(3), 64(4), 65(a), 66(a), 66(1), 67, 67(1), 67(2), 68, 68(2), 69(2), 70, 70(1), 70(4), 70(5), 70(6), 70(9), 72(12), 72(14), 72(35), 72(36), 72(37), 73(16) and 82(3), in the last column headed “Duration of protective rates of duty”, for the word, figures and letters “December 31st, 1954”, wherever they occur, the word, figures and letters “December 31st, 1955” shall be substituted;

(b) in Items Nos. 8(3), 18, 20(3), 20(4), 20(8), 20(9), 50(3), 70(2)<sup>b</sup>, 70(3), 73(17), 75(5), 75(6), 75(7) and 75(8), in the last column headed “Duration of protective rates of duty”, for the word, figures and letter<sup>s</sup> “December 31st, 1954”, wherever they occur, the word, figures and letter<sup>s</sup> “December 31st, 1956” shall be substituted;

(c) in Item No. 60(7), in the last column headed “Duration of protective rates of duty” for the word, figures and letters “December 31st, 1954” the word, figures and letters “December 31st, 1957” shall be substituted;

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\*The President has, in pursuance of clause (1) of article 117 of the Constitution of India, recommended to the Lok Sabha the introduction of the Bill.

(d) in Item No. 28(17), in the last column headed "Duration of protective rates of duty" for the word, figures and letters "December 31st, 1954", the word, figures and letters "December 31st, 1958" shall be substituted;

(e) for Item No. 71(7), the following Item shall be substituted namely :—

" 1(7)	Hurricane Lanterns	Revenue	30 per cent. <i>ad valorem.</i>	..	..	..
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(3) The amendment made in the said Schedule by clause (e) of subsection (2) shall come into force on the first day of January, 1955.

*Declaration under the Provisional Collection of Taxes Act, 1931 (XV of 1931)*

It is hereby declared that it is expedient in the public interest that the provisions of sub-clause (1) of clause 2 of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931 (XVI of 1931).

## THE SCHEDULE

[See section 2(I)]

In the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934),—

(a) for Items Nos. 9(3), 9(4), 20, 20(1), 22(1), 22(2), 22(3), 28(14), 30(7), 32(1), 32(2), 40(2), 42, 44(7), 45(4), 48(2), 48(6), 49(3), 52, 54, 60(2), 60(4), 71(10), 75(1) and 84, the following Items shall be substituted:—

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
1	2	3	4	5	6	7
"9 (3)	The following Spices, whether ground or unground, namely :—cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.	Preferential Revenue	65 per cent. <i>ad valorem</i> .	..	57½ per cent. <i>ad valorem</i> .	..
9 (4)	The following unground spices, namely :— Chillies, ginger and mace.	Preferential Revenue	65 per cent. <i>ad valorem</i> .	..	57½ per cent. <i>ad valorem</i> .	..
20	Vegetable product, pickles, chutnies, sauces, ketchups and condiments, canned or bottled.	Revenue.	75 per cent. <i>ad valorem</i> .	..	..	..
20 (1)	Fruit juices, squashes, cordials and syrups not otherwise specified.	Revenue.	75 per cent. <i>ad valorem</i> .	..	65 per cent. <i>ad valorem</i> .	..
22(1)	Cider—					
	(a) in barrels or other containers containing 27 oz. or more.	Revenue.	Rs. 2-6-3 per Imperial gallon.	..	..	..

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
1	2	3	4	5	6	7
	(b) in bottles containing less than 27 oz. but not less than 20 oz.	Revenue .	6 $\frac{1}{2}$ annas per bottle	..	..	..
	(c) in bottles containing less than 13 $\frac{1}{2}$ oz. but not less than 10 oz.	Revenue .	3 $\frac{3}{16}$ annas per bottle.	..	..	..
	(d) in bottles containing less than 6 $\frac{1}{2}$ oz. but not less than 5 oz.	Revenue .	1 anna 7 $\frac{1}{2}$ ps. per bottle.	..	..	..
	(e) in other containers . . . .	Revenue .	Rs. 3-3 per Imperial gallon.	..	..	..
22 (2)	Ale, beer, porter and other fermented liquors not otherwise specified—					
	(a) in barrels or other containers containing 27 oz. or more.	Revenue .	Rs. 6 per Imperial gallon.	..	..	..
	(b) in bottles containing less than 27 oz. but not less than 20 oz.	Revenue .	Re. 1 per bottle	..	..	..
	(c) in bottles containing less than 13 $\frac{1}{2}$ oz. but not less than 10 oz.	Revenue .	8 annas per bottle.	..	..	..
	(d) in bottles containing less than 6 $\frac{1}{2}$ oz. but not less than 5 oz.	Revenue .	4 annas per bottle.	..	..	..
	(e) in other containers	Revenue .	Rs. 8 per Imperial gallon.	..	..	..
22 (3)	Wines, not containing more than 42 per cent. of proof spirit:—					
	(a) champagne and other sparkling wines.	Revenue .	Rs. 42 per Imperial gallon.	..	..	..
	(b) other sorts.	Revenue .	Rs. 24-4 per Imperial gallon.	..	..	..
28 (14)	Toilet Requisites not otherwise specified	Revenue .	80 per cent. <i>ad valorem</i> .	..	..	..

30 (7)	Lead pencils.	Revenue .	2 annas for every length of $7\frac{1}{2}$ inches or part thereof or $66\frac{2}{3}$ per cent. <i>ad valorem</i> which-ever is higher.	..	..	..
32 (1)	Soap, toilet . . . . .	Revenue .	Rs. 56 per Cwt.	..	..	..
32 (2)	Soap, household and laundry . . . . .	Revenue .	Rs. 21 per Cwt.	..	..	..
40 (2)	Furniture and cabinetware, not otherwise specified, excluding mouldings.	Revenue .	$66\frac{2}{3}$ per cent. <i>ad valorem</i> .	..	..	..
42	Furniture of wicker work or bamboo . . . . .	Revenue .	$66\frac{2}{3}$ per cent. <i>ad valorem</i> .	..	..	..
44 (7)	Newspapers, old, packed in bales, bags or otherwise.	Revenue .	$66\frac{2}{3}$ per cent. <i>ad valorem</i> or Rs. 16 per Cwt., which-ever is higher.	..	..	..
45 (4)	Coloured and copying pencils . . . . .	Revenue .	2 annas for every length of $7\frac{1}{2}$ inches or part thereof or $66\frac{2}{3}$ per cent. <i>ad valorem</i> , which-ever is higher.	..	..	..
48 (2)	Woollen fabrics, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.	Revenue .	$66\frac{2}{3}$ per cent. <i>ad valorem</i> .	..	..	..

Item No.	Name of article	Nature of duty	Standard rate	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
I	2	3	4	5	6	7
48 (6)	Fabrics, not otherwise specified, containing no silk or artificial silk or not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool.	Revenue .	66½ per cent. <i>ad valorem.</i>	..	..	..
49 (3)	Blankets and rugs (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk.	Revenue .	66½ per cent. <i>ad valorem.</i>	..	..	..
52	Apparel, hosiery, haberdashery, millinery and drapery, not otherwise specified.	Revenue .	80 per cent. <i>ad valorem.</i>	..	..	..
54	Boots and shoes :—					
	(a) adult's size. . . . .	Revenue .	Rs. 20 per pair.	..	..	..
	(b) children's size ( <i>i.e.</i> entire length of the outer sole including the heel not exceeding 20 centimetres).	Revenue .	Rs. 5 per pair.	..	..	..
60 (2)	Electric lighting bulbs, not otherwise specified.	Revenue .	100 per cent. <i>ad valorem.</i>	..	..	..
60 (4)	Glass beads and false pearls . . . . .	Revenue .	100 per cent. <i>ad valorem.</i>	..	..	..
71 (10)	Safety razors and parts therefor, including blades :—					
	(a) Safety razors and parts therefor, not otherwise specified.	Revenue .	30 per cent. <i>ad valorem.</i>	..	..	..

	(b) Blades for safety razors . . . . .	Revenue . . . . .	40 per cent. <i>ad valorem</i> or 3 annas per dozen, whichever is higher.	..	..	..
75 (1)	Motor cars, including taxi cabs, imported completely assembled.	Revenue . . . . .	75 per cent. <i>ad valorem</i> or Rs. 6,000 per car or cab, whichever is higher.	..	..	..
84	(a) Toys, games and requisites for games and sports (excluding fishing hooks), bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of India from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878 and bows and arrows.	Revenue . . . . .	75 per cent. <i>ad valorem</i> .	..	..	..
	(i) Playing cards. . . . .	Revenue . . . . .	80 per cent. <i>ad valorem</i> or Re. 1/- per pack, whichever is higher.	..	..	..
(b) The following Items shall be inserted in appropriate places :—						
45(6)	Pen holder nibs, not otherwise specified . . . . .	Revenue . . . . .	66 $\frac{2}{3}$ per cent. <i>ad valorem</i> .	..	..	..
60(8)	Vacuum flasks . . . . .	Revenue . . . . .	66 $\frac{2}{3}$ per cent. <i>ad valorem</i> or Rs. 4 per flask, whichever is higher.	..	..	..

## STATEMENT OF OBJECTS AND REASONS

The objects of the present amendments to the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934) are—

- (i) to increase import duties on certain articles, and
  - (ii) to continue or discontinue protection to certain industries on the advice of the Tariff Commission.
2. The industries which will continue to be protected are :—

S. No.	Item No. of Tariff	Name of the industry
1.	8(3), 20(3), 20(4), 20(8) and 20(9) .	Preserved fruits.
2.	18 . . . . .	Cocoa powder and chocolate.
3.	28(17) . . . . .	Bichromates.
4.	28(18)(b), (c) and (d) . . . . .	Photographic chemicals (sodium sulphite, sodium bisulphite and sodium thiosulphate).
5.	50(3) . . . . .	Cotton and hair belting.
6.	60(7) . . . . .	Sheet glass.
7.	64, 64(3), 64(4), 65(a), 67, 67 (1), 67(2), 68, 68(2), 69(2), 70, 70(1), 70(4), 70(5), 70(6), 70(9) and 72(12).	Non-ferrous metals.
8.	66(a) and 66(1) . . . . .	Aluminium.
9.	70(2) and 70(3) . . . . .	Antimony.
10.	72(14) . . . . .	Electric motors.
11.	72(35), 72(36) and 72(37) . . . . .	Ball bearings.
12.	73(16) and 82(3) , . . . . .	Plastics— (a) Electrical accessories made of plastics, and (b) Phenol-formaldehyde moulding powder.
13.	73(17) . . . . .	Electric brass lamp holders.
14.	75(5), 75(6), 75(7) and 75(8) . . . . .	Bicycles (including parts and accessories thereof).

3. Protection will be discontinued in respect of the Hurricane lantern industry from the 1st January, 1955.

T. T. KRISHNAMACHARI.

NEW DELHI;  
The 11th September, 1954.

M. N. KAUL,  
Secretary.